

SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Johnston Analyst: Jeani Brent Bill Number: SB 164

Related Bills: SB 353 (1991) Telephone: 845-3410 Amended Date: 03/17/1999

Attorney: Doug Bramhall Sponsor:

SUBJECT: Exclusion/Reparation Payments Received by Persons of Japanese Ancestry
From Canadian Government

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as
introduced/amended _____.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as
introduced/amended _____.

FURTHER AMENDMENTS NECESSARY.

☒ DEPARTMENT POSITION CHANGED TO _____.

☒ REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED/AMENDED _____ STILL APPLIES.

☒ OTHER - See comments below.

SUMMARY OF BILL

Under the Personal Income Tax Law, this bill would provide an exclusion from gross income for amounts received as reparation payments paid by the Canadian government to redress the injustice done to persons of Japanese ancestry who were interned in Canada during World War II.

This bill would also make changes to the Education Code and the Welfare and Institutions Code. These changes do not affect the department and are not discussed in this analysis.

SUMMARY OF AMENDMENT

The March 17, 1999, amendments made no changes to the Personal Income Tax Law provision. The department's analysis of the bill as introduced still applies.

BOARD POSITION

At its March 23, 1999, meeting, the Franchise Tax Board voted 2-0 to support this bill.

Board Position:

<input checked="" type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Department/Legislative Director Date

Johnnie Lou Rosas **3/31/1999**